

**MAY 5, 2014 8:30 A.M.**

**JONES COUNTY BOARD OF COMMISSIONERS**

**REGULAR MEETING**

**JONES COUNTY OFFICE COMPLEX – COMMISSIONERS’ ROOM**

**MINUTES**

**COMMISSIONERS PRESENT:**

Mike Haddock, Chairman  
Sondra Ipock-Riggs, Vice-Chairman  
Joseph Wiggins, Commissioner  
Zack Koonce, Commissioner

**OFFICIALS PRESENT:**

Franky J. Howard, County Manager  
Melissa Moore-Freeman, Clerk  
Samuel Croom, Tax Collector

**COMMISSIONERS ABSENT:**

Frank Emory

The Chairman called the meeting to order. Commissioner Zack Koonce gave the invocation. A **MOTION** was made by Commissioner Sondra Ipock-Riggs, seconded by Commissioner Joseph Wiggins, and unanimously carried **THAT** the agenda be approved with the following amendment.

**10. CLOSED SESSION NCGS 143-318.11(a)(3)**

**MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Joseph Wiggins, and unanimously carried **THAT** the minutes of April 21, 2014 Regular Session, April 22, 2014 Special Meeting and April 28, 2014 Special Meeting, be **APPROVED**.

**PUBLIC COMMENT PERIOD:**

There were no public comments.

**1. NC211**

Keith Letchworth introduced himself to the Board and expressed his gratitude for their attention. Mr. Letchworth indicated he was pleased to announce the Eastern Carolina Behavioral Health and United Way had entered into a partnership to sponsor NC211 for all those counties receiving services from Eastern Carolina Behavioral Health. NC211 is an information service line. Citizens can contact the line to find mental health services in the area. Other information is available from the service as well, such as available food pantries. The service can be reached by phone or internet. The service became available December 31, 2013.

**2. BOARD OF EQUALIZATION & REVIEW**

**MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Joseph Wiggins, and unanimously carried **THAT** the Board of Equalization & Review be reconvened. Samuel Croom advised the Board today was the last day for citizen to make formal appeals to the Board of Equalization & Review. The tax office and Shackelford & Associates are working hard to resolve all outstanding appeals. Walter LaRoque appealed to the Board in reference to his property located in the Beaver Creek Township

off of Silo Road. Mr. LaRoque pointed out he was mainly concerned over property discrepancies and not the value. Concerns were addressed in reference to an old farm house on the property as well as a portion of the plot was labeled as cleared land and it was actually wooded land. Mr. LaRoque and Shackelford & Associates are returning to the tax office to clear up the discrepancies and he feels they will reach an agreement today. Samuel Croom indicated the following property owners and Shackelford & Associates had agreed on the newly assessed values based on review of documentation provided by the taxpayer as well as physically visiting the property and viewing conditions of the properties. Amos Riggs mobile home was originally assessed for 39,000.00. After viewing the home, it was determine the value should be 23,000.00. Neil Riggs mobile home was originally assessed at 85,900. After viewing the home the value was reassessed at 75,902.00. Creek Properties property was originally assessed at 74,000.00. After viewing the home, it was determined the value should have been assessed at 91,000.00. Woodrow Lassiter's property was assessed with a mobile home hookup on the property. It was determined the hookup did not exist. The property was reassessed at a value of 217,204.00. Alvin Franks property was assessed with a value of 76,886.00. After viewing the property it was determined the value should be 63,429.00. **MOTION** made by Commissioner Sondra Ipock-Riggs, seconded by Commissioner Zack Koonce, and unanimously carried **THAT** the agreed upon adjustments be **APPROVED** as presented. **MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Sondra Ipock-Riggs and unanimously carried **THAT** the Board of Equalization & Review be recessed until May 19, 2014 at 7:00 p.m.

### **3. ATTORNEY'S INVOICES**

**MOTION** made by Commissioner Joseph Wiggins, seconded by Commissioner Zack Koonce and unanimously carried **THAT** invoices totaling 3,875.00 be **APPROVED** as presented.

### **4. AGING PLANNING BOARD BYLAWS**

**MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Joseph Wiggins and unanimously carried **THAT** the Aging Planning Board Bylaws be **APPROVED** as presented, a copy of which is marked Exhibit A and is hereby incorporated by reference and made part of these minutes.

### **5. EASTERN CAROLINA WORKFORCE DEVELOPMENT BOARD APPOINTMENTS**

**MOTION** made by Commissioner Joseph Wiggin, seconded by Commissioner Zack Koonce, and unanimously carried **THAT** Thelma Simmons and Dr. Norma Sermon-Boyd be appointed to the Eastern Carolina Workforce Development Board, with a term expiring June 30, 2014.

### **6. TYLER TECHNOLOGIES CAPITAL REQUEST TAX SOFTWARE**

**MOTION** made by Commissioner Sondra Ipock-Riggs, seconded by Commissioner Joseph Wiggins, and unanimously carried **THAT** the purchase of tax and permitting software be **APPROVED**. The purchase price is not to exceed 220,000.00, using county fund balance.

#### **7. MERCHANT MARINERS RESOLUTION**

**MOTION** made by Commissioner Joseph Wiggins, seconded by Commissioner Sondra Ipock-Riggs, and unanimously carried **THAT** the resolution supporting Recognition of WWII Coastwise Merchant Mariners be **APPROVED** as presented, a copy of which is marked Exhibit B and is hereby incorporated by reference and made a part of these minutes.

#### **8. EMS FEE SCHEDULE UPDATE**

**MOTION** made by Commissioner Joseph Wiggins, seconded by Commissioner Zack Koonce and unanimously carried **THAT** the 50.00 fee for a basic call with treatment and transport refusal and 150.00 fee for an advanced call with treatment and transport refusal be **APPROVED** as presented and become effective July 1, 2014.

#### **9. AUDIT CONTRACT**

**MOTION** made by Commissioner Sondra Ipock-Riggs, seconded by Commissioner Joseph Wiggins and unanimously carried **THAT** the audit contract with Barrow, Parris & Davenport be **APPROVED** in the amount of 48,000.00, a copy of which is marked Exhibit C and is hereby incorporated by reference and made a part of these minutes.

#### **10. CLOSED SESSION NCGS 143-318.11(a)(3)**

**MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Sondra Ipock-Riggs, and unanimously carried **THAT** the Board go into closed session.

**MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Sondra Ipock-Riggs, and unanimously carried **THAT** the Board go out of closed session.

#### **COUNTY MANAGER'S REPORT**

There were no additional reports from the County Manager.

#### **COMMISSIONER'S REPORTS**

There were no reports from the Commissioners.

#### **PUBLIC COMMENT**

There were no public comments.

**MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Joseph Wiggins, and unanimously carried **THAT** the meeting be adjourned at 9:55 a.m.

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Mike Haddock  
Chairman

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Melissa Moore-Freeman  
Clerk to the Board

## EXHIBIT A

# **Jones County Aging Planning Board Bylaws**

### **Section I. Purpose and Duties**

The purpose and duties of the Jones County Aging Planning Board (hereinafter referred to as JCAPB) shall be to promote and improve the well being of older adults in Jones County, to make recommendations, advise and consult with the Jones County Board of Commissioners and the County Manager on the Home and Community Care Block Grant funding and development of in-home and community based services to meet the needs of older adults in Jones County.

The JCAPB may adopt Bylaws, rules and regulations governing its procedures not inconsistent with the provisions of State and County laws.

The JCAPB shall make an annual report to the Board of County Commissioners.

### **Section II. Membership and Terms**

The JCAPB shall consist of not more than twelve (12) members and no less than six (6) members appointed by the Jones County Board of Commissioners. Suggested representation is as follows:

- a) At least three (3) members of the JCAPB shall be age 60 and over.
- b) The remainder of the Board members must be broadly representative of public and private agencies and organizations related to aging, local government officials, and other persons who are knowledgeable and experienced in the special needs of older adults and who represent all geographic areas of the county.
- c) Membership of the Board is to be approved by the County Board of Commissioners.
- d) Any organization (Direct Service Provider) receiving Home and Community Care Block Grant funds shall be a voting member except funding decisions and budget related items.
- e) Eastern Carolina Council Area Agency on Aging shall serve as ex-officio non-voting members.

Voting members shall be appointed for three (3) year terms so that no more than three (3) of the voting members' terms expire each year. Members can be reappointed for an unlimited number of terms as long as they meet the criteria contained within these By-Laws.

Any member of the Board who, without just cause, is absent from three consecutive regularly scheduled meetings of the board shall no longer be a member of the board.

### **Section III. Vacancies**

Recommendations for appointments to fill unexpired terms shall be sought from the existing JCAPB and presented for approval by the Jones County Board of Commissioners.

### **Section IV. Officers and Elections**

There shall be a chairperson, vice chairperson and secretary of the JCAPB. The chairperson shall appoint a nominating committee no later than October 1 to prepare for the annual election of officers at the January meeting.

Officers shall serve for a one (1) year term with the option of re-election for any number of terms so long as he/she is a member of the JCAPB. In the event an officer's appointment to the JCAPB is terminated, a replacement to this office shall be elected by the JCAPB from its membership at the meeting following his/her termination.

### **Section V. Lead Agency**

It is the duty of the Jones County Commissioners to appoint the Lead Agency for this Board. Their duties include: sending out notices for meetings, assisting the Chairperson in developing an agenda and completing Home and Community Care Block Grant paperwork with the assistance of the direct service providers.

### **Section VI. Duties of Officers**

Chairperson: shall preside at all meetings, sign any papers on behalf of the Board, appoint committees, call special meetings when he/she deems necessary and performs or delegates all additional duties associated with being Chairperson.

Vice-Chairperson: shall serve in the absence of the chairperson. When both the Chairperson and the Vice Chairperson are absent, a temporary chairperson shall be elected by those members who are present.

Secretary: shall keep official records of the Board, send out notices of meetings, handle correspondence of the Board as directed and keep minutes of each meeting.

## **Section VII. Meetings Quorum and Attendance**

Regular meetings of the JCAPB shall be held at 1:30 p.m. on the third Thursday in January, April, July and October at the Jones County Senior Center. The Chairperson may call a special meeting at any time by giving each Board Member at least 72 hours notice.

A quorum is required at any meeting before action of official nature may be taken. Fifty-one percent (51%) of the voting members shall constitute a quorum.

Adopted by the Jones County Aging Planning Board on \_\_\_\_\_, 2013.

\_\_\_\_\_  
JC Aging Planning Board Chairperson

## EXHIBIT B

### BOARD OF COUNTY COMMISSIONERS

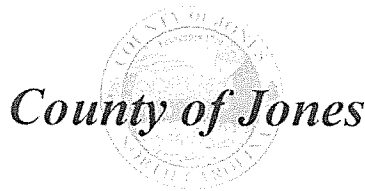
MIKE HADDOCK, Chairman  
2314 Wyse Fork Rd.  
Trenton, NC 28585

SONDRA IPOCK RIGGS, Vice-Chairman  
862 Riggstown Rd.  
Pollocksville, NC 28573

JOSEPH F. WIGGINS  
641 Richlands Road  
Trenton, NC 28585

FRANK EMORY  
8466 Hwy 41 West  
Richlands, NC 28574

ZACK KOONCE  
1539 Ten Mile Fork Road  
Trenton, NC 28585



POST OFFICE BOX 340  
TRENTON, NORTH CAROLINA 28585  
(252) 448-7571 FAX (252) 448-1072

### COUNTY MANAGER

FRANKY J. HOWARD  
P.O. Box 340  
Trenton, NC 28585

### COUNTY ATTORNEY

JIMMIE B. HICKS  
P.O. Drawer 889  
New Bern, NC 28563

### CLERK TO THE BOARD

MELISSA MOORE-FREEMAN  
P.O. Box 340  
Trenton, NC 28585

### WEBSITE:

[www.jonescountync.gov](http://www.jonescountync.gov)

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[jonescounty@jonescountync.gov](mailto:jonescounty@jonescountync.gov)

## RESOLUTION IN SUPPORT OF RECOGNITION OF "WW II COASTWISE MERCHANT MARINERS"

**Findings 1:** Some US Merchant Marine Seamen of WW II gained veteran status under a court ruling via *Schmacher, Willner, et al, V. Secretary of the Air Force Edward C. Aldridge, Jr* 665 F Supp 41 (D.D.C 1987). The USCG later **required** they meet certain eligibility requirements.

**Findings 2:** Some 10,000 to 30,000 **coastwise** seagoing tug and barge merchant seamen have been or may be denied recognition upon application because actions taken by government agencies (prior to P. L. 95-202) have removed required eligibility records from being available to the veteran.

**Findings 3:** Commandant, USCG Ltr 5739 Ltr of 09 Apr 2010 states, "**The US Government did not issue mariner credentials to females during the World War II.**"

**Findings 4:** USCG Information Sheet #77 (April 1992) identifies **acceptable forms of documentation** for eligibility meeting the requirements pursuant to *Schmacher V. Aldridge*, 655 41(D.D.C 1987)

- a. Certificate of Discharge (Form 718A)
- b. Continuous Discharge Books (ship's deck/engine logbooks)
- c. Company letters showing vessel names and dates of voyages

**Findings 5:** Commandant USCG Order of 20 March, 1944 **relieves masters** of tugs, towboats and seagoing barges **of the responsibility of submitting reports of seamen shipped or discharged on forms 718A.** This action removes item (a) from the eligibility list in Findings 4.

**Findings 6:** USCG Information Sheet # 77 (April, 1992) further states "Deck logs were traditionally considered to be the property of the owners of the ships. After World War II, however, the deck and engine logbooks of vessels operated by the War Shipping Administration were turned over to that agency by the ship owners, and **were destroyed during the 1970s**". This action effectively eliminates item (b) from the eligibility list in Findings 4

**Findings 7:** Company letters showing vessel names and dates of voyages are highly suspect of ever existing due to the strict orders prohibiting even the discussion of ship/troop movement. Then consider item (c) of Findings 4 should be removed from the eligibility list. USCG Info Sheet # 77, page 2 refers

**Findings 8:** Excerpts from Pres. Roosevelt's fireside Chat 23: On the Home Front (Oct. 12, 1942): "In order to keep stepping up our production, we have had to add millions of workers to the total labor force of the Nation. "In order to do this, we shall be compelled to use **older men, and handicapped people, and more women, and even grown boys and girls**, wherever possible and reasonable, to replace men of military age and fitness; **to use their summer vacations, to work somewhere in the war industries.**" Underage combatants had served in all of America's wars from the time of the Revolution. The unknown number who served in the Second World War perpetuated that legacy. They served with distinction and valor, and indisputably demonstrated that, despite their age, they could serve as well as those around them.

**Findings 9:** Post the Revolutionary War; many Acts of Congress were enacted to provide pensions to those veterans applying for support. Thousands of servicemen were without documented service and remained without any viable means to prove service. Excerpts from documents retained at the NARA provide: Generally the process required an applicant to appear before a court of record in the State of his or her residence to describe under oath the service for which a pension was claimed. This establishes precedence for using certified oaths in conjunction with the Social Security documents as alternative documentation.

**Findings (10):** US CG Official Shipping/Discharge documents (Forms 718A) were obtained from the National Archives and Records Administration, Wash. DC through the superb support of Mr. Mark Mollan, WW II Senior Archivist, that contained information proving Active Duty (AD) services for some WW II coastwise barge and tug Merchant Mariners. Together with additional information obtained via a FOIA request to the National Maritime Center, research brought forth additional information. **Research** conducted between **June-August 2013, in concert with the NMC**, using official records of 1172 coastwise merchant mariners and the USCG Merchant Marine Casualties of WW II report of 1950 revealed the following:

**WW II Coastwise Mariners Listing: Excel Sheet #1**

- 1172 Mariners identified via official USCG Shipping/Discharge Forms 718A
- 84 Mariners may be women according to their feminine sounding names; OR 7.2%
- 1058 Mariners' ages were specified. Ages ranged from 10 to 78.
- 583 Mariners identified within draft age and included those in 4F status; OR 55.1% of known ages.
- 525 Mariners identified at over the draft age of 37; OR 49.6% of known ages.
- 114 Mariners with age not specified; OR 09.7%
- 47 Mariners who served were under the age of 17; OR 4.4% of known ages.
- 16 Mariners KIA with 1 receiving DD Form 1300.

**National Maritime Form DD 214 Listing: Excel Sheet #2**

- 794 Mariners were identified on NMC Coastwise Mariners listing identifying Active Duty services.
- 291 Mariners on NMC listing had no USCG MMLD numbers listed; OR 36.6%
- 85 Mariners **issued** DD Form 214 from NMC listing, OR 10.7% of NMC; OR 7.2% of WW II CMM

**Merchant Marine KIA & MIA Casualties from all causes = 9521** \* (usmm.org)

- 5662 Mariner Casualties from USCG per 1950 Report \* (USCG 1950 casualty report)
- 3859 Mariner Casualties from Other Sources \* (Additional sources = Art. Moore and US Congress)

**Merchant Marine Casualties recognized by all sources = 414**

- 344 Mariner Casualties from USCG 1950 Casualty Report \* (USCG 1950 casualty report)
- 70 Mariner Casualties from NMC report & not listed on USCG 1950 Casualty List \* (NMC DD 1300 Report)
- 1 Mariner in NMC DD 1300 files as having received Form DD 1300 yet 16 identified on WW II CM listing

**Rationale: 9521 Merchant Mariners KIA or MIA** serving and **only 414** receiving Veteran status.

**Findings 11:** The USCG cannot provide a **true estimate** of merchant mariners serving in WW II. GAO/HEHS-97-196R refers. Estimates range from 250,000 to 410,000 from recognized historians. None of these historians were aware of these 10,000 to 30,000 coastwise merchant seamen where many served without proper credentials and were not included in above estimates. **Some were elderly handicapped; others women and some were school children** who served in billets, drew wages and paid taxes. They served on the same vessels in the same hostile war zones and performed the same services alongside others who were documented. **Yet, only about 91,000 merchant mariners have been recognized as veterans with just 1192 of these veterans in receipt of compensation or pension benefits the VA refers.** This is a vast disparity in ratio of the other service branches.

**Findings 12:** DOD and NARA Agreement **N1-330-04-1 of Jul, 08, 2004** puts in place a procedure to transfer military personnel files of individuals from all services, (including civilian personnel or contractual groups who were later accorder military status under the provisions of Schmacher, Willner, et al, V. Secretary of the Air Force Edward C. Aldridge, Jr 665 F Supp 41 (D.D.C 1987). This agreement affects military personnel records of individuals **62 years** after separation from service. Action has taken place for all **except** the US Merchant Marine IAW above court order. This **inaction** by the **Department of**

Homeland Security via (COMDT USCG) has caused many of the mariners to have gone unrecognized for their services. Many seafarers have passed without ever gaining recognition or benefits and soon all will be History. National Personnel Records Center estimate there are between 1400 to 2500 Cubic feet of Shipping/Discharge documents being stored at the NARA district offices and NMC yet to be transferred to the National Personnel Records Center in Branson, Missouri. Many seafarers have passed without ever gaining recognition or benefits and soon all will be History. NMC cites about 91,000 out of 250,000 to 415,000 have ever received recognition as veterans with many unable to gain access because of age and health condition requiring assistance for others outside family. Had compliance taken place, these records would have been available to all and providing the mariner a chance to being recognized many years ago and enjoying the benefits awarded to them via court order.

**Whereas: (1)** By court order, Schumacher v. Aldridge 665 F Supp 41 (D.D.C. 1987) provided for veteran status to certain US Merchant Marine seamen during WW II (07 December, 1941 to 31 December, 1946) with the same benefits accorded all veterans as administrated by the Veterans Administration. There were **no provisions** for the elderly handicapped, women or schoolchildren to even be considered for their services as mariners serving anywhere within the US Merchant Marine providing an avenue to veteran status.

**Whereas: (2)** The USCG Information Sheet #77 of Apr. 1992 identifies specific criteria to be used to prove active duty performed by an individual seaman for the purposed of attaining veteran status and findings (5), (6) & (7) identified specific **official government actions** that **removed** these particular documents from the reach of the mariner and **clearly identifies the requirement** to put in place a method of utilizing **alternative** documentation and other approved methods to take the place of specific documents removed from use by the government actions cited in this document.

**Whereas: (3)** Women were removed from ships at the onset of WW II and not allowed to serve in any capacity by direction of the War Shipping Administrator, Admiral Emory S. Land. The Captains of the Ports (USCG COTP) were given specific directions to **deny** official USCG maritime credentials to any woman requesting them. They served but without official credentials in every capacity on most vessels. Families were the sole crew on many barges throughout the WW II and afterwards. Companies **welcomed this** arrangement because **critical** crew replacements were **reduced** considerably and allowing those barges to move the bulk war materials more quickly freeing the more abled bodied seaman and provided the opportunity to man the larger seagoing ships taking vital supplies to troops on all the fronts, keeping the enemy from our doors. A **win win** situation vital to war defense. **To date** there is **no law or other avenue** recognizing women as veterans of the US Merchant Marine during WW II

**Whereas: (4)** President Roosevelt's speech of 12 Oct, 1942 puts in place the use of elderly and handicapped individuals, school children and women in an effort to support war efforts by replacing men of military age and fitness, and in stepping up our production of war materials for those on the front lines. Women, the elderly disabled and schoolchildren entered the varied war defense plant services in droves and many found their way into the coastwise barge and tug trades as well.

**Whereas: (5)** DOD & NARA Agreement N1-330-04-1 of July 08, 2004 provides for the transfer of military records to the National Personnel Records Center, St. Louis, MO for use as archival records, open to the public. But inaction by the DHS for the mariner in over 10 years has caused the veteran loss of due access of his records that may have accorded him recognition as a veteran. Recommend Congressional inquiry into delay of WW II Merchant Mariners personnel records.

**Whereas: (6)** Previous bills HR 1288, now HR 2189 and S-1361 would have provided for alternative records to be used in place of records lost, destroyed or denied for coastwise seamen affected and allowed women and school children be recognized for their services rendered for the first time ever. **No laws** in place to allow for resolution. Note: **S 1361** was incorporated into **S 1950** and then **S 1982** but **reduced to a 90 day Process Review**, thereby losing its effectiveness to recognize any of the coastwise mariners. Both bills were rejected by the Senate. A review of the Process is **not** warranted or necessary. Both Bills S 1950 and S 1982 were rejected by Senate vote.

**Whereas: (7)** The elderly disabled, children and women have served in every war this nation has ever known. Most have served without recognition but history is replete with actions of young children stepping up to serve, some receiving our highest honors and others serving in our highest ranks of service, congress and the presidency; e.g. President Andrew Jackson (age **13**); America's first Admiral, David Glasgow Farragut was appointed a midshipman at age **9** by President James Madison; Willie Johnson (age **11**) was recipient of the Medal of Honor; Albert Cohen of Memphis TN who enlisted at age

11 & KIA age 15. History is laced with children defending this nation and Coastwise Mariners had their fair share of them. **Findings #9 & #10 provide support info.**

**Whereas:** (8) Although they served gallantly and with honor, actions taken against those that were elderly and disabled, school children and women by denying them official credentials during WW II is considered **discrimination** today.

**Whereas:** (9) The House Bill HR 2189 contains the original wording as proposed and offers alternative methods of recognition for these Coastwise Mariners from WW II. The proposed Senate Bill S 1982 will only **review** the process used to determine whether an individual performed service under honorable conditions that satisfies the requirements of a coastwise merchant seamen who is recognized as having performed active duty service under the court ruling via Schmacher, Willner, et al, V. Secretary of the Air Force Edward C. Aldridge Jr 665 f Supp 41 (D.D.C.1987). There are no considerations in any **existing** legislation that provides for women who served, under aged schoolchildren or elderly handicapped seaman any avenue to attain veteran status. **Nor** is there a current avenue to use alternative methods of recognition or other actions that have proved effective in past wars for use in lieu of documents that were denied and/or destroyed by several specific official government actions.

**Whereas:** (10) A Process Review of 90 additional days can only **conclude** that in order to correct this significant oversight, legislation will still be required to allow for alternative documentation and other actions that will lead to recognition as veterans for these WW II coastwise merchant mariners. By the time the study is over the 113<sup>th</sup> congress will have expired and all is lost and back to the beginning; thereby again losing precious lives who may gain recognition if **HR 2189 is allowed to move forward. Notwithstanding cost associated with a study.**

**The following actions are recommended:**

**(1) Initiate congressional actions to:** Provide sufficient response to support Merchant Mariners' provisions of HR 2189 (with wording intact to insure all coastwise barge and tugboat mariners who served during WW II (regardless of age, gender or disability) are recognized as veterans in accordance with or similar to: court ruling via Schmacher, Willner, et al, V. Secretary of the Air Force Edward C. Aldridge, Jr 665 F Supp 41 (D.D.C 1987, **granting veterans status.**

Now, therefore, be it resolved that the Jones County Board of Commissioners hereby supports the efforts on behalf of the World War II Coastwise Merchant Mariners and urges our Representatives in the Senate and the House to pass legislation to approve the above findings and recommendations.

Adopted this the 5<sup>th</sup> day of May, 2014.

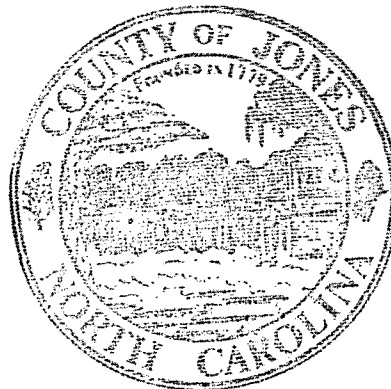
*W. Michael Haddock*

W. Michael Haddock Chairman  
NC Jones County Board of Commissioners

ATTEST

*Melissa Moore-Freeman*

Melissa Moore-Freeman,  
Clerk to the Board



# EXHIBIT C

LGC-205 (Rev. 2012)

## CONTRACT TO AUDIT ACCOUNTS Of County of Jones Governmental Unit

On this 3rd day of April, 2014, Barrow, Parris & Davenport, P.A.  
Auditor

P.O. Box 6069, Kinston, NC 28501-0069

Mailing Address

\_\_\_\_\_, hereinafter referred to as

the Auditor, and Commissioners of County of Jones, hereinafter referred  
Governing Board Governmental Unit  
to as the Governmental Unit, agree as follows:

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit for the period beginning July 1, 2013, and ending June 30, 2014. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate discretely presented component units, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 and the State Single Audit Implementation Act, the auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the LGC. If the audit and/or workpapers are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners.
3. This contract contemplates an unqualified opinion being rendered. If financial statements are not prepared in accordance with generally accepted accounting principles (GAAP), or the statements fail to include all disclosures required by GAAP, please provide an explanation for that departure from GAAP in an attachment.
4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, July 2007 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the Local Government Commission prior to the execution of the audit contract. (See Item 22) If the audit firm received a peer review rating other than pass, the auditor shall not contract with any Local Government Units without first contacting the Secretary of the Local Government Commission for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards*, the Auditor shall provide an explanation as to why in an attachment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the SLGFD within four months of fiscal year end. Audit report is due on: October 31, 2014. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the Secretary of the Local Government Commission for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as the systems relate to accountability of funds, adherence to budget requirements, and adherence to law requirements. In addition, the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU 325 of the *AICPA Professional Standards*. The Auditor shall file a copy of that report with the Secretary of the Local Government Commission.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the Local Government Commission. This includes annual or special audits, agreed upon procedures related to Internal Control, bookkeeping or other assistance necessary to prepare the Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the Local Government Commission. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] The process for invoice approval has changed. All invoices for Audit work must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The invoices must be emailed to: [lgc.invoices@nctreasurer.com](mailto:lgc.invoices@nctreasurer.com)

Email Subject line should read "unit name – invoice. The PDF invoice marked approved with approval date will be returned by email to the Auditor for them to present to the Local Government Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. In consideration of the satisfactory performance of the provisions of this agreement, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the Local Government Commission, the following fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts:

**Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]** \_\_\_\_\_

**Audit** See Attachment A \_\_\_\_\_

**Preparation of the annual financial statements** \_\_\_\_\_

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) auditors may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. **The 75% cap for interim invoice approval for this audit contract is \$36,000.00** \_\_\_\_\_

10. The auditor working with a local governmental unit that has outstanding revenue bonds will include in the notes to the audited financial statements, whether or not required by the revenue bond documents, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the Local Government Commission simultaneously with the local government's audited financial statements unless otherwise specified in the bond documents.
11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include but not be limited to the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the governmental unit and all of its component units prepared in accordance with generally accepted accounting principles, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the Local Government Commission to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Unit of Government will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed Audit being submitted to the Local Government Commission. The pre-issuance report must accompany the audit report upon submission to the Local Government Commission.
13. The Auditor shall electronically submit the report of audit to the Local Government Commission when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the Local Government Commission, becomes a matter of public record for inspection and review in the offices of the Secretary by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the Local Government Commission. These audited financial statements are used in the preparation of Official Statements for debt offerings (the auditors' opinion is not included), by municipal bond rating services, to fulfill secondary market disclosure requirements of the Securities and Exchange Commission, and other lawful purposes of the government, without subsequent consent of the auditor. If it is determined by the Local Government Commission that corrections need to be made to the unit's financial statements they should be provided within three days of notification unless, another time frame is agreed to by the Local Government Commission.

The Local Government Commission's process for submitting contracts, audit reports and Invoices are subject to change. Auditors should use the submission process in effect at the time of submission.

In addition, if the North Carolina Office of the State Auditor designates certain programs to be audited as major programs, a turnaround document and a representation letter addressed to the State Auditor shall be submitted to the Local Government Commission.

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the Local Government Commission, this agreement may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor.
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The portal address to upload your amended contract and Letter of explanation documents is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the Local Government Commission, the Governing Board, and the Auditor.

16. Whenever the Auditor uses an engagement letter with the client, Item 17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 22 of this contract. Engagement letters containing indemnification clauses will not be approved by the Local Government Commission.
17. Special provisions should be limited. Please list any special provisions in an attachment.
18. A separate contract should not be made for each division to be audited or report to be submitted. A separate contract must be executed for each component unit which is a local government and for which a separate audit report is issued.
19. The contract must be executed, pre-audited, physically signed by all parties and submitted in PDF format including unit and auditor signatures to the Secretary of the Local Government Commission. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net>. Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of March 5, 2012. These instructions are subject to change. Please check the NC Treasurer's web site at [www.nctreasurer.com](http://www.nctreasurer.com) for the most recent instructions.
20. The contract is not valid until it is approved by the Local Government Commission. The staff of the Local Government Commission shall notify the unit and auditor of contract approval by email. The audit should not be started before the contract is approved.
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the Local Government Commission.
22. All of the above paragraphs are understood and shall apply to this agreement, except the following numbered paragraphs shall be deleted: (See Item 16.)
23. All communications regarding Audit contract requests for modification or official approvals will be sent to the email addresses provided in the following areas.

**Audit Firm Signature:**

Firm Barrow, Parris & Davenport, P.A.

By Jay A. Parris, CPA

(Please type or print name)

Jay A. Parris, CPA  
(Signature of authorized audit firm representative)

Email Address of Audit Firm:

jparris@bpdcpa.com

Date \_\_\_\_\_

**Unit Signatures:**

By Mike Haddock, Chairman

(Please type or print name and title)

Mike Haddock  
(Signature of Mayor/Chairperson of governing board)

Date 05/05/14

**Date Governing Body Approved Audit Contract - G.S. 159-34(a)**

**Unit Signatures (continued):**

By N/A

(Chair of Audit Committee- please type or print name)

N/A

(Signature of Audit Committee Chairperson)

Date N/A

(If unit has no audit committee, this section should be marked "N/A.")

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

Melissa Moore-Freeman, Finance Officer

Governmental Unit Finance Officer (Please type or print name)

Melina Moore-Freeman  
(Signature)

Email Address of Finance Officer

mfreeman@co.jones.nc.us

Date 05/05/14

(Preaudit Certificate must be dated.)



**BARROW, PARRIS & DAVENPORT, P.A.**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**662 SUSSEX STREET**  
**KINSTON, NORTH CAROLINA 28504-8319**

EDWARD L. BARROW, CPA  
JAY A. PARRIS, CPA  
L. DOCK DAVENPORT II, CPA

J. DWAYNE MURPHY, CPA  
DAVID L. COMER, CPA

MEMBERS  
NORTH CAROLINA ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MAILING ADDRESS  
POST OFFICE BOX 6069  
KINSTON, NC 28501-0069  
TELEPHONE: (252) 522-5200  
FAX: (252) 523-6366


Contract to Audit Accounts of the County of Jones  
April 3, 2014  
Page 4


ATTACHMENT A

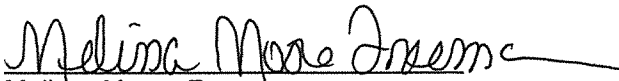
9. **\$48,000**

Invoices will be submitted at the end of each month beginning with July covering the work performed for the month. Interim billing will not exceed 75% of the total contract.

Audit	\$43,200
Preparation of Financial Statements	4,800
	<u><b>\$48,000</b></u>

  
Mike Haddock  
Chairman

  
Jay A. Parris, CPA  
Barrow, Parris & Davenport, P.A.

  
Melissa Moore-Freeman  
Finance Officer